



# NORFOLK

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February 9, 2016

To the Honorable Council  
City of Norfolk, Virginia

Re: Tax Overpayment  
ABNB Federal Credit Union

**R-31**

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to ABNB Federal Credit Union in the amount of \$3,290.96 based upon the overpayment of its Business Personal Property Tax for the year 2014, resulting in a refund due of \$3,290.96, plus interest.

Respectfully submitted,

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

L/13/2016mr

Form and Correctness Approved:

By

Office of the City Attorney

Contents Approved:

By

DEPT. Commissioner of the Revenue

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 3290.96

1000 104 010

Director of Finance

Account 4021  
Date 1/24/16

NORFOLK, VIRGINIA

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO  
ISSUE A REFUND TO ABNB FEDERAL CREDIT UNION  
BASED UPON THE OVERPAYMENT OF BUSINESS  
PERSONAL PROPERTY TAX FOR THE YEAR 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined  
that business personal property tax was erroneously overpaid by  
ABNB Federal Credit Union for the tax year 2014, and has corrected  
this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified  
with the consent of the City Attorney that the aforementioned  
taxpayer paid all taxes due on the erroneous assessment and is  
entitled to a refund of excess taxes paid based on the corrected  
assessment in the amount of \$3,290.96, plus interest; now,  
therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$3,290.96 is hereby appropriated  
for a refund to ABNB Federal Credit Union for the tax  
year 2014.

Section 2:- That the Treasurer of the City of  
Norfolk is hereby directed to issue a refund to ABNB  
Federal Credit Union in the amount specified above as  
soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**ABNB Federal Credit Union  
Account Number  
87254/801396**

**November 23, 2015**

**Overview:**

ABNB Federal Credit Union purchased the Norfolk Teacher's Credit Union on April 1, 2013. ABNB paid the 2014 business personal property assessment of the Norfolk Teacher's Credit Union twice. Once on account 690422 and on account 87245. ABNB is requesting a refund of its overpayment on account 87245.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Fiscal Impact:**


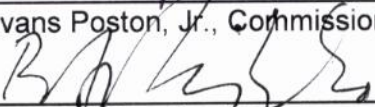
This refund reduces business personal property tax revenue by **\$3,290.96** for the 2016 fiscal year.

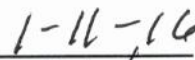
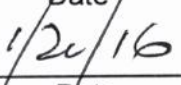
**Conclusion:**

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the business personal property overpayment of **\$3,290.96**.

**Certification**

I, C. Evans Poston, Jr., Commissioner of the Revenue for the City of Norfolk, certify that the above named company is due a refund in the amount of \$3,290.96 as specified by **Virginia Code §58.1-3981** due to the overpayment of **Business Personal Property Taxes**.

  
\_\_\_\_\_  
C. Evans Poston, Jr., Commissioner of the Revenue  
  
\_\_\_\_\_  
Bernard Pishko, City Attorney

  
\_\_\_\_\_  
Date  
  
\_\_\_\_\_  
Date